

TERM OF GENERAL CLAUSES AND CONDITIONS FOR PROVISION OF SERVICES

Part I – Provision of services to customers

Definition: ICS Logística Ltda EPP “ICS.” selling its services to its customers.

The services sold or marketed refer mainly to:

- International maritime transport;
- International air transport;
- International road transport;
- National road transport;
- Customs clearance;
- Storage in its various categories;

Or in short: international logistics; foreign trade — with operations abroad and in Brazil.

Glossary of technical terms for foreign trade: see the end of this document.

1. Commercial proposal

Every service is offered to the customer through a commercial proposal, which includes detailed prices per service item and a validity period for shipment.

For this proposal, observe the following conditions:

1. Term and termination of contract:

a.1) The conditions of the proposal, except prices, are valid for 12 (twelve) months from the date of their acceptance and are automatically extended for equal and successive periods. Any changes to the terms and conditions of this proposal will entail its revision.

a.2) Either party is guaranteed the right to rescind this proposal at any time, without any penalty or burden, provided that the customer expresses this intention at least 30 (thirty) days in advance.

a.3) In the event of immediate cancellation of shipments, the customer must express this intention within a period that does not imply the payment of dead freight by the Shipowner or Airline, nor does it involve payments for aggregated services, especially contracted to fulfill their shipments. In these cases, the customer is required to make the due payment to ICS.

a.4) If there are changes in the scope and volume of the business, the parties must reassess the cost, productivity, and/or prices to be charged, always aiming at the financial and economic balance of the proposal.

Prices

b.1) the prices and rates indicated in the proposal are based on current market conditions at the time of the quotation and will be revised with each shipment and may be affected by unforeseeable future events or force majeure, always maintaining good faith in the negotiations.

b.2) Any increase or incidence of new taxes and legal rates that may be imposed on the services must automatically lead to a revision of the amounts offered to reflect the respective legal change.

1. Prices x market

Freight and component rates are subject to changes in the rates of shipping, airline and road transport companies or other suppliers for the services subject to the proposal and are subject to exchange rate fluctuations without prior notice. Our rates were based on information received from the Customer. If there is any discrepancy in this information, ICS reserves the right to review the rates.

1. Booking cancellation fee: booking cancellations are subject to payment of a cancellation fee, taking into account the global availability and demand for space and equipment. When applicable, if the booking is canceled up to 10 days before the ETS, the cancellation fee will be US\$ 1000.00. If the cancellation occurs after this (less than 10 days), the amount to be charged is US\$ 1300.00. These values may vary at any time depending on the market situation.

1. Prices — LCL cargo rate

For LCL cargo (loose cargo), the freight price is calculated by cubic meter or by weight, always considering the highest. Shipping to LCL is subject to payment of minimum freight, that is, the minimum amount of cubed or weight = 1 m³ or 1 ton.

1. Local fees

Local fees – at the origin or destination – are subject to changes in prices and nomenclatures and are passed on to the customer according to the charge of the shipowner/airline or other supplier, thus configuring the VATOS charge = Valid at the time of shipment, that is, a charge to be made for the amounts charged at the time of shipment or arrival of the cargo.

1. Customer/ICS services and options; regulatory agency requirements

The Customer is aware that ICS remains at its discretion in defining the conditions for performance of the service, which includes subcontracting all or part of the service to third parties. All shipments will be made according to applicable international standards, with strict quality control within the process. ICS will not be responsible, in any capacity, for the services provided by suppliers appointed or hired by the customer, nor for any delays or extra expenses resulting from decisions or requirements of official agencies in Brazil or abroad, within the cargo clearance process.

1. Transit time

Transit time and other dates provided are estimates and are subject to change, whether due to alteration or cancellation of ships schedules or for any other reason of force majeure, such as stoppages, strikes, bureaucracy by government agencies, etc. ICS is not responsible for delivery times resulting from delays.

1. Customer obligations and statements:

i.1) Maritime — IMPORT:

i.1.1 Demurrage: For FCL shipments, the customer is responsible for returning empty containers in perfect condition of use (clean and odor-free) within the agreed free period. After this period, the customer is responsible for paying an overstay (demurrage), counting from the day following the end of the free time until the empty units are actually returned. Any request for a special condition for demurrage must be made upon acceptance of the proposal, whether to grant a deadline or reduction of amounts. For the clearance the original shipment documents, the delivery of the original “Container Return Form” will be requested, in which the consignee shall declare their knowledge of the demurrage conditions and their responsibility for the return of the containers, upon signature with notarization of the document. Once the empty items are returned, the customer has 5 calendar days from the receipt of the demurrage invoice to settle the debt. After this period, the invoice is subject to corrections including fines, late fees, and — if applicable — procedural costs.

i.1.2 Late documentary change x Siscarga (Merchant): if the customer requests changes to the original documentation after the deadline established by the Federal Revenue, ICS will make these changes only subject to the customer’s liability for future fines imposed by the Federal Revenue. Refer to article 26, paragraph 4, combined with article 45, of the Brazilian Federal Revenue Service Normative Instruction No. 8008/2007.

i.1.3 Special treatment: the customer must provide ICS with instructions regarding special treatments, such as the redestination of containers, DTAs, DT-e, or others, no later than 7 days before the ship’s ETA at the destination port so that ICS can coordinate locally with the

Federal Revenue and forwarder. Late requests may not be fulfilled, and ICS is not responsible for the redestination and subsequent extra expenses in this case.

Note: Cargo redestination — maritime import: when requested by the customer, we can mediate the documentary process for the redestination of cargo to the bonded terminal of the importer's choice, but without assuming extra costs if there are flaws in the process by any of the parties, since it is a commercial agreement between the bonded terminal and the end customer. We therefore suggest that the redestination, if any, be coordinated by the terminal contractor.

i.2) Maritime export

i.2.1) Detention: Except for special deadlines negotiated when the proposal is accepted, the standard of 5 free calendar days for the pickup, stuffing and return of containers will be considered. After this period, there will be a daily detention charge, the amount of which must be obtained from the ICS.

If the shipment is canceled and the containers returned, they must be clean and free of odor or damage and the detention ceases when the empty containers arrive at the indicated terminal.

i.2.2) Cancellation of a booking break-bulk cargo (project): a dead freight charge will apply, according to the commercial rules specified in the booking confirmation.

i.2.3) Information on the weight of the cargo/VGM: if the verified weight differs from the documented weight, a fine will be charged for misleading information in the amount of US\$ 100.00 per container, and the shipment may eventually be canceled or the freight adjusted accordingly. This amount may change without notice.

i.2.4) Refrigerated cargo shipments with genset: the same detention conditions apply for this type of equipment.

i.2.5) Abandonment of cargo at the destination port: if the cargo is abandoned at the destination port, all expenses with the return or destruction of the cargo are for the exporter, including demurrage.

i.3) Air import

i.3.1) Cargo check by the airline: For high-density loads that prevent the use of X-rays, the airline may proceed with an alternative check, which may be a second X-ray, manual check, or even the use of sniffing dogs. For this additional service, a screening fee (X-ray or equivalent) is charged, and is usually defined as "Dark Alarm". The current value for this extraordinary check is EUR 65.00 per transaction, under VATOS terms, that is, valid at the

time of shipment, meaning that there may be an increase, and the current price must be observed. If this is necessary for the present shipment, the customer will be notified by the Operations team and this additional fee will be included in the shipment's billing, even if this is not provided for in the shipment proposal, considering that it is generated due to the ownership of the cargo.

i.3.2) Aerial — weight x cubing and storage

According to the IATA Regulations, freight will be applied to whichever is greater between gross weight and volume weight (1:6). In air transport, 1 m³ is equivalent to 167 kg. When importing, storage is charged for periods and calculated on the value of the merchandise plus international freight plus insurance, according to the official INFRAERO table. Storage is the responsibility of the Importer and is NOT covered by this proposal.

i.3.3) Customer obligations and statements:

All air freight is subject to customs control and verification at public customs warehouses at airports and/or customs warehouses upon departure or arrival. Weighing discrepancies equal to or greater than 5%, discrepancies in labels and tags, and inconsistencies in the documents submitted may result in the process and even a loss of time for shipment. The customer declares to be fully aware that the TC4 (secondary zone) terminals are under management by Infraero. Therefore, ICS cannot be held responsible for any damage or accident or any other type of occurrence with the cargo while stored in TC4.

i.3.4) Special treatment

The customer must provide ICS with instructions regarding special treatments, such as transfer to TC4 in sufficient time (before boarding) so that ICS can inform the airline of the necessary actions. It should be clear to everyone that the request for treatment from the airline is no guarantee that the treatment will be considered, that is, entered the airline's system to reflect the Mantra/Siscarga. Therefore, ICS requests treatment but is not responsible for the service and is thus exempt from assuming any extra costs that may occur due to the failure to comply with the requested treatment.

i.4) Air export

i.4.1) Exports to the USA — INCOTERM DDU and DDP: Exports containing in their composition items of origin from the USA, that is, passing through American territory, will be subject to USA regulations and require additional information that will be requested when the export process begins.

For DDU and DDP quotation, we inform you that the final numbers will only be determined at the end of the process, upon delivery of the goods at the destination, as they are subject to variations for several reasons. Additional charges will be sent to cover these costs. If the exporter is authorized by the Central Bank to make DDU and DDP transactions, the income

tax will be paid directly by the customer to the Bank negotiating the shipment. If the exporter is not authorized by the Central Bank, the exporter may use the ICS as an intermediary, in which case the income tax will be passed on by the ICS upon payment (33.33%), requiring all relevant documentation for the international shipment (billing, packing list, invoice and RE)

i.4.2) Labeling

Pay attention to the correct marking of the packages, always on 2 sides. Without markings, cargo cannot be received at airports. If you have any questions, contact your sales representative or customer service.

i.4.3) Weight x cubing and storage

According to the IATA Regulations, freight will be applied to whichever is greater between gross weight and volume weight (1:6). In air transport, 1 m³ is equivalent to 167 kg. When importing, storage is charged for periods and calculated on the value of the merchandise plus international freight plus insurance, according to the official INFRAERO table. Storage is the responsibility of the Importer and is NOT covered by this proposal.

i.5) Road transport

i.5.1) Waiting time for cargo pickup or unloading:

Note in the proposal the maximum waiting time for the operation to take place. After this time, the truck overstay charge will apply.

i.5.2) Vehicle type and labor requirement

If there are special needs for loading or unloading the goods, this must be included in the transport request, together with the cargo details. Examples:

- Limited height for containers;
- Specific times for loading and unloading;
- Need to schedule or register trucks;

i.6) General

i.. 6.1) Information

The customer is committed to the accuracy and integrity of the information provided to ICS, as well as to the relevant documents issued or used for shipment. Omissions or irregularities in this regard may lead the client to legally answer for their actions, as well as to assume any liability for damages or that this may cause to ICS and its agents or contractors. Likewise, the customer undertakes to provide ICS with all information regarding the cargo and its nature, such as special care and handling instructions, dimensions, weight, measurements, and other data according to the type of cargo (refrigerator: temperature, ventilation and humidity; dangerous: all MSDS data according to

international regulations. The client is responsible for obtaining and issuing official or governmental documents, licenses, or international forms, in compliance with the current provisions depending on the countries involved in their business.

Freight and shipment quotations for perishable and/or dangerous cargo will comply with international standards, within their respective modalities.

i.6.2) Information about IMO/dangerous cargo: on export or import, if the information in the IMO cargo declaration is not true, there will be a fine of up to US\$ 18,000.00 per shipment, considering the exposure to risks posed by the situation.

i.6.3) Invoice generating event for breakbulk/project cargo: acceptance of the commercial proposal, meaning that shipping and local fees must be settled immediately after the commercial proposal is accepted or no later than the booking confirmation.

1. Limitation of liability

Under no circumstances will ICS be liable for indirect, consequential, or extra-patrimonial damages, including but not limited to image damage, lost profits, loss of revenue, loss of use, loss of production, loss of contracts, and financial or economic losses suffered by the other party. ICS will only be liable for direct damages proven to be caused to the customer through their sole fault in providing the services subject to this Proposal. In the event of damage or loss of goods during the transportation agency activity, ICS's liability will be limited to the amounts of the applicable International Conventions and reported in the Bill of Lading (BL), subject to the compensation procedures provided for in the claim procedure.

ICS is not responsible for the content of the packages delivered for transportation, since under no circumstances will this content be checked, as well as for damages resulting from the intrinsic nature of the products, inherent defects, poor packaging, natural wear and tear, spillage or defective packaging, or for damage and/or lack of compliance resulting from errors or negligence by the shipper or recipient, since it will not have direct access to the products and will only manage the containers stuffed by the supplier. ICS's liability is limited to Incoterm 2020, as well as the instructions and procedures provided in writing by the Customer. ICS is not responsible in the following cases: act, fact, or obligation attributable to the Customer or to the recipient of the cargo; unsuitability of the packaging, when attributable to the Customer or its suppliers; proper or hidden cargo defect; handling, shipment, stowage, stuffing, consolidation or unloading carried out directly by the customer or the recipient, or even by their agents or representatives; force majeure or fortuitous event; services provided by suppliers appointed or contracted by the Customer; breaches of mandatory procedures by the Customer. The removal costs and additional costs not provided for in this Proposal will not be paid by ICS and such expenses are the responsibility of the customer.

1. Cargo insurance

This proposal does not include international insurance coverage provided by ICS, which can intermediate this insurance upon the client's request. Cargo insurance, when not arranged

by ICS, shall be for the client's sole and exclusive account, and shall be hired without right of recourse against ICS. For this purpose, the customer must observe the provisions of article 754 of the Brazilian Civil Code. In the event that ICS is sued on a regressive basis by client's insurer, due to the non-compliance with this provision, the right of the ICS to report the client to the dispute is protected, based on **article 125. Article 70, II**, of the Code of Civil Procedure, to protect ICS from any third party right of recourse. In the event of non-hiring insurance via ICS, and any damage to the goods is the sole and proven liability of ICS, the compensation limits will be in compliance with the amount mentioned on the back of the HBL or HAWB.

1. Claims — Import

Visible defects must be immediately identified when the goods are released from the bonded zone and the fact reported to the ICS within 48 hours, under penalty of forfeiture of the right, according to article 754 of the Brazilian Civil Code. If you are interested in learning about the Claims procedure, ask the sales representative.

1. Fees and taxes

This offer is based on current rates and costs provided by shipping companies, such as AMS, Capatazias/BL, Bunker Surcharges (BAF), EFAF and Security Charges/GRI and PSS — ISPS/CSC/TSA and warehousing for maritime shipments, and these amounts or fees may be changed, excluded, or instituted with or without notice, according to the determination of the same companies (maritime and air). Additional taxes such as PIS, COFINS, ISS, I.R. and IOF are not included in the prices indicated in this Proposal and will be treated in compliance with current legislation. All taxes, fees, contributions, demurrage expenses, tariffs and various technical advice related to the transaction are the sole responsibility of the Customer. If a Correction Letter is required for the invoice, there will be an additional charge. The official IOF will be transferred on the invoice for the amounts in foreign currency related to international freight and associated fees.

m.1 Tax haven: the official percentage of taxes paid in Brazil will be charged on the total amount of freight paid in Brazil in the case of imports from countries considered tax havens, according to IN RFB 1037/2010, regarding the refund of the Withholding Income Tax to be collected by the ICS upon shipment abroad, in compliance with IN S.R.F. 252/2002 and article 691 of the R.I.R. According to RFB Normative Instruction No. 1.037, of June 4, 2010, the countries considered tax havens are: Andorra; Anguilla; Antigua and Barbuda; Netherlands Antilles (Curaçao); Aruba; Ascension Islands; Bahamas Community; Bahrain; Barbados; Belize; Bermuda Islands; Brunei; Commune of Campione D'Italia; Channel Islands (Alderney, Guernsey, Jersey and Sark); Cayman Islands; Cyprus; Singapore; Cook Islands; Republic of Costa Rica; Djibouti; Dominican ica; United Arab Emirates; Gibraltar; Grenada; Hong Kong; Kiribati; Lebuán; Lebanon; Liberia; Liechtenstein; Macau; Madeira Island; Maldives; Isle of Man; Marshall Islands; Mauritius; Monaco; Montserrat Islands; Nauru; Niue Island; Island Norfolk; Panama; Pitcairn Island; French Polynesia; Queshm Island; American Samoa; Western Samoa; San Marino; Saint Helena Islands; Saint Lucia; Federation of Saint Kitts and Nevis; Saint Pierre and Miquelon Island; Saint Vincent and the Grenadines; Seychelles; Solomon Islands; St. Kitts and Nevis; Swaziland; Switzerland; Sultanate of Oman; Tonga; Tristan da Cunha; Turks and Caicos Islands; Vanuatu; American

Virgin Islands; British Virgin Islands; British Virgin Islands, plus Trinidad and Tobago; Uruguay; Yemen; Falkland or Malvinas Islands; Puerto Rico; Qatar (Qatar); Jamaica; Jordan; Kuwait; Guyana; Honduras; Islands of Guam; Tokelau; Tuvalu Islands; Palau; Christmas Islands; Cocos and Keeling Islands; Northern Mariana Islands; Gambia; Fiji Islands; Solomon Islands; Svalbard Islands; Bolivia; Ireland; Saint Martin Islands;

1. Billing and Payment:

Our invoices are issued according to the commercial proposal and the amounts are converted at the exchange rate published by the Central Bank of Brazil; the amounts in foreign currency will be converted into national currency at the amount entered by a local agent on the day of payment, following market practices and standards.

All prices will be added to the current taxes at their rates, in compliance with current legislation. For invoices with amounts in foreign currency, it is necessary to contact us to update the amount in reais (BRL) to be paid to ICS. Payment must be made in cash, upon invoicing. After proof of receipt, the shipping documentation will be released to the customer.

The delay in payment of the invoice will automatically constitute the customer in arrears, and the ICS may charge a late payment penalty on the total amount of the unpaid payment, interest on late payments of 1% (one percent) per month, pro rata-die monthly and monetary adjustment by the IGP-M/FGV. If ICS is charged other amounts for late payment to contracted suppliers, these amounts will also be transferred to the end customer.

n.1 Invoice generating fact: General import = date the ship was docked. General export = shipment confirmation.

1. Exchange rate

Foreign currency amounts will be paid by the Client in R\$ (BRL = Brazilian Reais), based on the calculation of the exchange rate Ptax 800 according to the publication of the Central Bank of Brazil.

1. Confidentiality

The parties undertake to maintain the confidentiality of any confidential information of the other party that may be accessed as a result of this contract, not only during the term of this contract, but also for a period of 3 (three) years after its closure, in any form. The disclosure of confidential information to companies in the same economic group and/or to third-party contractors, such as auditors, consultants, financial institutions or investors, who are likewise required to maintain confidentiality, will not constitute a breach of confidentiality.

1. Fortuitous event or force majeure

None of the parties may be held responsible for the delay and/or non-compliance with the obligations set out in the contract when resulting from a fortuitous event or force majeure, as defined by the Brazilian Civil Code, including, but not limited to, strikes and incitement to strike, lack or unavailability of fuel, exceptional or severe weather conditions,

government action, acts of terrorism, malicious attacks on IT systems, communication problems, stoppages of public agencies, their autarchies, public service concessionaires, shutdown of the respective electronic communication systems, malfunctions, endemic diseases or pandemics, etc.

1. Legislation and jurisdiction:

The Client is aware and agrees that the competent court to resolve any questions regarding this proposal and to which it relates is that of the Judicial District of Santos – State of São Paulo, with waiver of any other court, however privileged.

1. Final provisions

The submitted proposal is always configured as a **single** document that governs the rights and obligations of the parties with respect to its subject matter, and any understanding or adjustment that may have existed previously is expressly canceled and revoked. Any doubts regarding the terms of the Proposal must be resolved prior to the shipment instructions or delivery of the goods to the ICS agent/representative. The proposal follows the conditions described on the back of the transport bill of the shipping company, which will carry out the freight on the part that is not contrary to the current adjustment, forming an integral part of this Proposal for the proper purposes and legal effects.

Upon acceptance of the submitted proposal, the Client declares that he has read and understood the document and agrees to accept it in writing. The start of the services, under the terms of the same proposal, will also constitute the acceptance by the Customer of the terms and conditions contained therein.

Part II — Providing supplier services

Definition: ICS Logística Ltda EPP. purchasing services from suppliers for the execution of its commercial activities

The services sold or marketed refer mainly to:

- International road transport;
- National road transport;
- Customs clearance;
- Storage;

Note: air and maritime transport suppliers are in the public domain and are therefore already duly registered and supervised by the competent national and international agencies and are not part of direct quality controls.

Or in short: international logistics; foreign trade.

Glossary of technical terms for foreign trade: see the end of this document.

1. Acquisition of services

Any service offered must be submitted through a commercial proposal to ICS with its clear terms and conditions.

a.1) Approval of the proposal

The proposal must be approved by a competent official in a clear and written manner.

1. Prior approval for Quality or OEA purposes

Road transport and warehousing companies (general or bonded) must go through the approval process before doing business with ICS.

b.1 Revalidation of approval

Whenever the approval has expired, ICS will block this supplier until revalidated documents are submitted, in compliance with the ICS internal approval process.

1. **Invoicing**

ICS will make the payment to the supplier on the agreed due date provided that the invoice amounts correspond to the amounts of the submitted proposal.

If the amounts have undergone revisions, the supplier must submit approval for such revisions together with the invoicing submitted: otherwise, only the amount of the proposal will be settled.

1. Supply of consumables, administrative and related material

If the quality of the products is incompatible with what was advertised or sold, ICS will take appropriate steps to protect your rights under consumer protection law and will suspend the payment of invoices until the respective items are replaced, in compliance with what was requested or purchased.

1. Compliance, fiscal part

ICS will make payments to suppliers only upon issuance of the respective Invoice, with due collection of taxes and other levies, according to the respective tax domicile.

Glossary of technical terms:

Shipowner: The national or international company that owns ships or operates these ships.

Booking: space reservation;

Break-bulk: loose, bulk cargo — that is, unconditioned cargo in containers.

Cancellation: cancellation

Claim: Legal action or pre-action against the carrier.

Deadfreight: term used by the market (shipowners) when the cargo closing condition states that the freight will be charged even if the cargo is not shipped, because there has been a commitment of space without relocation conditions on the part of the shipowner.

Demurrage: daily fee charged by the shipowner to limit the use of the container. Demurrage is charged as soon as the deadline given to the customer for the use of the equipment expires. The given period is known as free time.

Destination: port, airport, or destination location of a shipment;

ETS: expected time of sailing or expected departure date.

FCL: Full Container Load — or full container shipment, meaning that the container has cargo from an exporter to an importer;

Fee: Rate, commission.

Dead freight: see Dead freight.

LCL: Less than container Load – or shipment that does not fill the entire container, meaning that there will be several loads from several shippers to one or more receivers within the same container.

MSDS: Material Safety Data Sheet — international format for completing the details of cargo considered or classified as dangerous.

Foreign Trade Control Agencies: any federal agency that is responsible for any part of foreign trade, such as the Federal Revenue, for taxes; IBAMA, for the control of forest products; MAPA (Ministry of Agriculture and Livestock), which controls animal products, etc.

Origin: port, airport, or place of origin of a shipment;

Local fees: fees charged by shipowners or airlines regarding the use of a terminal, issuance or release of documents, port security, and others, depending on the operating port or airport.

Transit time: estimate of time for a cargo to depart from an origin and arrive at a destination.

VATOS: Valid at the time of shipment, an expression used for a commercial proposal condition indicating that the current rates of fees at the closing time may change until the cargo reaches its destination, and that these amounts, if adjusted, must be the final amounts to be paid.

VGM: verified gross mass or measured gross weight. Document that must be sent to the shipowner/shipping terminal for maritime export;